



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Tuesday

2024 നവംബർ 19
19th November 2024

1200 വൃശ്ചികം 4
4th Vrischikam 1200

1946 കാർത്തികം 28
28th Karthika 1946

നമ്പർ
No.

3679

GOVERNMENT OF KERALA

Taxes (J) Department

ORDER

G.O.(P) No.167/2024/TAXES.

Dated, Thiruvananthapuram, 19th November, 2024

4th Vrischikam, 1200

S. R. O. No. 1050/2024

In exercise of the powers conferred by clause (c) of sub-section (1) of section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala, being of the opinion that, it is necessary in the public interest so to do, hereby order to compound the stamp duty payable to the Government on the undervaluation cases referred to the Collector by the Registering Officer under sub section (1) of section 45B of the said Act or on the cases on which *suo motu* action had been initiated by the Collector



under subsection (3) of the said section and pending disposal from 1st April, 2017 to 31st March, 2023 under the following terms and conditions, namely:-

- i. The documents involved in undervalued cases shall stand completely discharged on the payment of 50 percent of the deficient stamp duty, as in the reference under sub-section (1) or in the Collector's proposal to take *suo motu* action under subsection (3) of section 45B, as the case maybe, of the said Act, without realizing any additional registration fee.
- ii. Cases referred for revenue recovery proceedings for the recovery of deficiency of stamp duty will also be brought under the purview of this order. A person who filed an appeal against the order of the Collector under sub-section (2) or sub-section (3) of Section 45B before any authority under the said Act or in the High Court, may make an application in writing before the Collector to have the case settled under this order and any such application shall be disposed of in the manner and on the terms provided in this order. After disposal of the case, the Sub Registrar is authorized to record on the documents the fact that the case has been settled under this order, and that the deficient amount of fifty percent towards stamp duty has been collected.
- iii. The Government hereby authorize the Inspector General of Registration to issue necessary directions to the Collectors for the implementation of the scheme.
- iv. The benefit of this scheme shall be available only upto 31st March, 2025. This scheme will not be re-introduced with the aforementioned benefits for the same period.

By order of the Governor,

DR A JAYATHILAK I A S
Additional Chief Secretary to Government

Explanatory Note

(This does not form part of the order, but is intended to indicate its general purport.)

The Government have introduced a comprehensive compounding scheme to dispose of all undervaluation cases reported between 1986 and March, 2017 as per G.O.(P) No. 74/2018/TD dated 23rd May, 2018. The scheme ended on 31st March, 2023. However, no scheme has been declared for undervaluation cases reported after March, 2017. Therefore, the Government have now decided to introduce a compounding scheme for the settlement of undervaluation cases reported between 1st April, 2017 and 31st March, 2023 and to issue order accordingly.

The order is intended to achieve the above object.

